

ESA Topics: Claiming the Exemption under MCL 211.9m And MCL 211.9n



In accordance with statute, the State Tax Commission (STC) has approved Form 5278, which is a single reporting form that includes:

1. The affidavit required to claim the EMPP exemption.
2. The personal property statement for those years for which the EMPP is not yet exempt and still pays ad valorem property or IFT specific taxes and
3. The statement required under the Essential Services Assessment.

The Form 5278 will not be mailed to taxpayers but instead is available on line at www.michigan.gov/esa. This form must be filed for each individual parcel with the assessor where the personal property is located no later than February 20th (for 2016, because the 20th falls on a Saturday, the deadline is extended to February 22, 2016) and each year thereafter.

There is **no** filing requirement in December 2015.

If a taxpayer did not check Yes on their 2015 personal property statement indicating the property was EMPP, taxpayers can still claim the EMPP exemption in 2016. Because the STC adopted a single reporting form, if a taxpayer qualifies for the EMPP exemption the taxpayer simply needs to file the Form 5278 no later than February 22, 2016 for the 2016 year.

The assessor must receive the form by February 22, 2016. Either the Form 5278 or Form 632 (Personal Property Statement) must be filed, but not both.

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This information constitutes an interpretation of one or more statutes administered by the Bureau of Local Government Services and not legal advice. As the interpretation reached in these examples are limited to the facts provided, any variation in those facts might result in a different interpretation being reached. Therefore, a taxpayer may wish to consult counsel before proceeding in this matter.